

Resources Directorate

Finance and Assets Outturn 2022/23

Service	Updated Budget 2022/23 £	Outturn 2022/23 £	Outturn Variance £	Variance Explanation
Industrial Estates				
Premises	32,100	55,799	23,699	See Note A.
Supplies & Services	12,100	15,422	3,322	See Note B.
Internal Support Services	89,740	110,546	20,806	
Capital Financing Costs	19,246	19,248	2	No Major Variances.
Income	(191,000)	(171,903)	19,097	Lower rental and service charge income due to vacant units.
	(37,814)	29,112	66,926	
Note A: Overspends in relation to: £20,183 Insurance Premiums, £4,827 Repairs and Maintenance and £5,245 Service Charges. (£4,000) Underspend on Rent/Hire of Buildings. Other minor variances totalling (£2,556).				
Note B: (£2,700) Bad Debts Written Off. (£8,100) Marketing underspend. £13,628 Other professional fees overspend in relation to Legal fees and marketing for lease of Industrials units. Other minor variances totalling £494.				
Surveyors Allotments				
Premises	3,000	1,840	(1,160)	No Major Variances.
Supplies & Services	0	(200)	(200)	No Major Variances.
Internal Support Services	18,660	22,900	4,240	
Income	(100)	(50)	50	No Major Variances.
	21,560	24,490	2,930	
Parklands				
Premises	36,768	26,621	(10,147)	Premises underspend due to Parklands being sold during the year.
Supplies & Services	0	3,489	3,489	Parklands has now been sold. £2,700 Overspend in relation to valuation of Parklands. Other minor variances totalling £789.
Internal Support Services	47,560	47,556	(4)	No Major Variances.
Income	(66,160)	(68,942)	(2,782)	Additional rental income.
	18,168	8,723	(9,445)	
Revenue Services				
Employee Costs	767,370	877,038	109,668	£102,284 Pension Fund adjustments (current service costs). £7,384 Overspend on Employee Costs.
Premises	0	4,857	4,857	Overspend in relation to Council Tax - Other.
Transport Related Expenditure	300	1,206	906	No Major Variances.
Supplies & Services	162,328	231,276	68,948	See Note A.
Internal Support Services	605,740	661,706	55,966	
Income	(513,882)	(892,525)	(378,643)	See Note B.
	1,021,856	883,558	(138,298)	

Note A: £60,462 Bad Debt Provision. £6,850 Enforcement Board works to be funded from reserve. Overspends in relation to: £11,276 Annual Billing, £4,473 Computer Costs, £2,133 External Printing, £3,197 Other Professional Fees and £10,619 Postage Direct Costs. Underspends in relation to: (£3,134) Advertising and (£27,525) Hybrid Mailing. Other minor overspends totalling £597.

Note B: Additional income in relation to (£460,700) Grants and (£35,344) Cf Demand - District. Less than budgeted income allocated from court costs.

Service	Updated Budget 2022/23 £	Outturn 2022/23 £	Outturn Variance £	Variance Explanation
Benefits Subsidy				
Supplies & Services	145,377	57,519	(87,858)	See Note A.
Transfer Payments	19,711,883	19,217,030	(494,853)	Lower housing benefit payments made in the year.
Income	(19,857,260)	(18,855,090)	1,002,170	See Note B.
	0	419,459	419,459	

Note A: (£173,595) Movement in the provision for Bad and doubtful debts. £85,737 Additional hardship grants funded from additional grant funding and reserves.

Note B: £494,853 Reduced subsidy to reflect value of benefits paid out in the year. £713,896 Shortfall in subsidy relating to temporary accommodation. £167,599 subsidy at reduced rates re overpayments. (£65,818) Additional Hardship Grants (£308,360) Recovered benefit overpayment and overpayment debt.

Non Distributed Costs

Employee Costs	0	45,024	45,024	Employee Costs Overspend
	0	45,024	45,024	
Estates				
Employee Costs	269,766	312,652	42,886	£40,881 Pension Fund adjustments (current service costs). £2,005 Employee Costs Overspend.
Premises	0	5,148	5,148	Overspend in relation to Insurance Premiums.
Transport Related Expenditure	3,500	3,858	358	No Major Variances.
Supplies & Services	40,650	93,506	52,856	See Note A.
Internal Support Services	(313,916)	(416,182)	(102,266)	
Income	0	1,018	1,018	No Major Variances.
	0	0	0	

Note A: £8,411 Overspend in relation to Insurance Premiums. £49,960 Bad Debt Provision. £4,000 Enforcement Board works to be funded from reserves. Underspends in relation to: (£4,370) Consultancy Fees, (£5,099) Other Professional Fees. Reduction in amount needed from Asset Management Reserve, budget was £5,000 but only need £925.

Admin Buildings

Employee Costs	0	225	225	No Major Variances.
Premises	440,155	643,767	203,612	See Note A.
Supplies & Services	31,591	9,556	(22,035)	See Note B.
Transfer Payments	118,956	185,513	66,557	Overspends in relation to £43,807 Internal Service Charge Cromer and £22,750 Internal Service Charge Fakenham.
Internal Support Services	(238,177)	(272,926)	(34,749)	
Capital Financing Costs	43,174	43,164	(10)	No Major Variances.
Income	(328,439)	(568,303)	(239,864)	See Note C.
	67,260	40,996	(26,264)	

Note A: Overspends in relation to: £105,202 Electricity, £10,148 Gas, £16,840 Insurance Premiums, £36,586 Contract Cleaning, £42,875 Repairs and Maintenance, mainly in relation to various repairs at Cromer and scaffolding at Fakenham. (£6,831) Underspend in relation to NNDR/Business Rates. Other minor variances totalling (£1,208).

Note B: £3,146 Material Purchases Overspend. Underspends in relation to: (£16,655) Health and Safety, (£4,500) Marketing and (£5,000) Other Professional Fees. Other minor variances totalling £974.

Note C: Additional Income in relation to: (£97,562) Cromer and Fakenham COVID-19 Cleaning costs. (£27,040) Reimbursement of Capital Costs at Fakenham, this was being paid quarterly, but has now been paid in full, no further repayments expected. (£66,557) Internal Service Charge Income, (£65,236) Service Charge Income, and (£2,251) in relation to EVCP Car parking Income. £19,188 Rental income not received. Other minor variances totalling (£406).

Service	Updated Budget 2022/23 £	Outturn 2022/23 £	Outturn Variance £	Variance Explanation
Corporate Finance				
Employee Costs	484,567	498,698	14,131	See Note A .
Transport Related Expenditure	1,113	1,176	63	No Major Variances.
Supplies & Services	15,330	70,302	54,972	See Note B .
Transfer Payments	0	0	0	No Major Variances.
Internal Support Services	(514,641)	(583,807)	(69,166)	
Capital Financing Costs	13,631	13,632	1	No Major Variances.
Income	0	0	0	No Major Variances.
	0	0	0	
Note A: £51,891 Pension Fund adjustments (current service costs). (£37,760) Underspend in relation to Employee Costs. 2 x Apprentices not recruited into, therefore £44,110 budget from reserve not needed.				
Note B: Overspends in relation to: £35,125 Agency Staffing. £4,865 Other Professional Fees and £11,116 Subscriptions (error at Zero Based Budgeting where no budget was included). Other minor variances totalling £3,866.				
Insurance & Risk Management				
Employee Costs	44,372	34,044	(10,328)	Employee insurance premium underspend.
Premises	437	254	(183)	No Major Variances.
Transport Related Expenditure	17,425	9,798	(7,627)	Vehicle insurance premium underspend.
Supplies & Services	148,825	103,237	(45,588)	(£53,412) Public Liability insurance premium underspend. £8,710 Professional Fees overspend. Other minor variances totalling (£886).
Internal Support Services	(211,059)	(147,697)	63,362	
Income	0	363	363	No Major Variances.
	0	0	(0)	
Internal Audit				
Supplies & Services	80,000	46,041	(33,959)	Underspend in relation to Internal Audit Fees.
Internal Support Services	(80,000)	(46,041)	33,959	
Income	0	0	0	No Major Variances.
	0	(0)	(0)	
Chalets/Beach Huts				
Premises	24,399	30,030	5,631	Overspend in relation to Roller shutter door repairs/replacements, to be funded from Major Repairs Reserve.
Supplies & Services	26,200	20,175	(6,025)	(£8,952) Underspend in relation to Equipment Purchases. Other minor variances totalling £2,927.
Internal Support Services	102,760	117,946	15,186	
Income	(236,300)	(297,324)	(61,024)	Additional Income in relation to: (£11,220) Storage Fees and (£51,104) Rental Income. Other minor variances totalling £1,300.
	(82,941)	(129,173)	(46,232)	

Service	Updated Budget 2022/23 £	Outturn 2022/23 £	Outturn Variance £	Variance Explanation
Investment Properties				
Premises	153,497	263,370	109,873	See Note A .
Supplies & Services	18,679	(28,334)	(47,013)	See Note B .
Internal Support Services	147,150	176,814	29,664	
Capital Financing Costs	76,841	76,848	7	No Major Variances.
Income	(192,676)	(254,452)	(61,776)	See Note C .
	203,491	234,246	30,755	

Note A: Underspends in relation to: (£2,727) Council Tax - Empty Properties (Other Lettings), (£6,258) Grounds Maintenance (Other Lettings and Itteringham), (£5,505) Contract Cleaning (Itteringham). Overspends in relation to: £30,534 Electricity (Rocket House and Other Lettings), £3,218 Gas (Rocket House), £14,250 Insurance Premiums (Other Lettings), £3,420 Water (Rocket House), and £77,430 Repairs and Maintenance mainly in relation to Rocket House Service/Replacement of lifts and Removal of Walls at Cromer Melbourne. £8,680 of Repairs and Maintenance overspend is in relation to roller shutter doors and is to be funded from Major Repairs Reserves. Other minor variances totalling (£4,489).

Note B: (£33,305) Bad Debts Provision. Overspend in relation to £2,413 Other Fees & Charges across all investment properties. (£16,500) Underspend in relation to Marketing (Itteringham and Other Lettings). Other minor variances totalling £379.

Note C: Additional Income in relation to: (£34,194) Charges Other Recoverable (Rocket House), (£4,861) Internal Service Charge (Rocket House) and (£23,129) Rental Income (Other Lettings). Other minor variances totalling £408.

Central Costs

Employee Costs	78,580	71,399	(7,181)	£4,313 Pension Fund adjustments (current service costs). (£11,494) Employee Costs underspend.
Transport Related Expenditure	0	840	840	No Major Variances.
Supplies & Services	15,500	5,243	(10,257)	Other professional fees underspend.
Internal Support Services	(94,080)	(77,482)	16,599	
Income	0	0	0	No Major Variances
	0	(0)	0	

Corporate & Democratic Core

Premises	0	2,228	2,228	Fixtures and Fittings Overspend - Decoration of Cromer Pier for Queens Jubilee Celebrations.
Transport Related Expenditure	0	14	14	No Major Variances.
Supplies & Services	239,700	425,122	185,422	See Note A .
Internal Support Services	1,265,540	1,568,491	302,951	
Capital Financing Costs	900,000	0	(900,000)	Refcus transfers not yet completed.
Income	0	(124,613)	(124,613)	Unbudgeted income from DCLG - Support for Levelling Up bid process.
	2,405,240	1,871,243	(533,997)	

Note A: Overspends in relation to: £40,359 Audit Fees (19/20 payment made in 22/23), £18,364 Bank Charges, £13,881 Consultancy Fees (support for levelling up bid), £29,746 Other Professional Fees, £10,242 Subscriptions, £1,865 other minor variances and £70,965 in relation to Contributions of which £67,000 is to be funded from Business Rates reserve (Scottow Enterprise Park Pot A, Pot B and Pot C funding). £10,000 to be funded from Grants Reserves for NCLS Contribution.

Members Services

Employee Costs	176,553	205,832	29,279	£27,409 Pension Fund adjustments (current service costs). £11,870 Overspend on Employee costs. (£10,000) Members Training underspend.
Transport Related Expenditure	17,610	8,949	(8,661)	Transport Costs underspend.
Supplies & Services	336,450	351,821	15,371	See Note A .
Internal Support Services	76,050	87,999	11,949	
	606,663	654,601	47,938	

Note A: Overspends in relation to: £9,108 Members Basic Allowance and £9,376 Other professional fees, unbudgeted costs in relation to Youth Council Support. Other minor variances totalling (£3,113).

Service	Updated Budget 2022/23 £	Outturn 2022/23 £	Outturn Variance £	Variance Explanation
Legal Services				
Employee Costs	474,969	530,156	55,187	£74,347 Pension Fund adjustments (current service costs). (£19,160) Underspend in relation to Employee Costs.
Transport Related Expenditure	7,782	3,283	(4,499)	Travelling Allowance underspend.
Supplies & Services	70,730	80,512	9,782	See Note A .
Internal Support Services	(223,585)	(289,205)	(65,620)	
Income	(329,896)	(324,746)	5,150	See Note B .
	0	0	(0)	

Note A: (£9,429) Bad Debt Provision. Underspend of (£7,510) Client Disbursements. Overspend of £27,610 Other Professional Fees mainly in relation to a legal case and fees for additional Solicitor. Other minor variances totalling (£889).

Note B: Additional Income in relation to (£7,205) Charges Other Recoverable. Due to staffing vacancies/capacity issues Legal have been unable to continue to do some of the additional work outside of/in addition to SLA for extra income, therefore there was a reduction in Fee Income of £12,355.

Ad Finance, Assets & Legal

Employee Costs	79,585	106,145	26,560	£10,991 Pension Fund adjustments (current service costs). £15,570 Employee Costs overspend.
Transport Related Expenditure	1,213	1,048	(165)	No Major Variances
Supplies & Services	100	51	(49)	No Major Variances
Internal Support Services	(80,898)	(107,244)	(26,346)	
Income		0	0	No Major Variances
	0	0	(0)	
Total Finance, Assets and Legal	4,223,483	4,082,280	(141,203)	

Resources Directorate

Organisational Resources Outturn 2022/23

Service	Updated Budget 2022/23 £	Outturn 2022/23 £	Outturn Variance £	Variance Explanation
Car Parking				
Premises	582,000	779,875	197,875	See Note A.
Supplies & Services	381,000	420,540	39,540	See Note B.
Internal Support Services	149,690	177,090	27,400	
Capital Financing Costs	75,820	75,816	(4)	Depreciation.
Income	(2,772,799)	(3,086,442)	(313,643)	See Note C.
	(1,584,289)	(1,633,121)	(48,832)	
Note A: Overspends in relation to: £26,385 Electricity, £35,691 NNDR/Business Rates, £28,507 Rent/Hire/Purchase of Land and £109,229 Repairs and Maintenance, mainly due to Flowbird smart city pay and display machine service contract, and reactive repairs at Cromer - Runtun Road, North Walsham - Mundesley Road, Sheringham - Chequers and Weybourne - Beach Road. Other minor variances totalling (£1,937).				
Note B: Overspends in relation to: £13,671 Advertising, £5,281 Consultancy Fees, £20,417 Credit Card Charges, and £4,881 Management Fee. Underspend of (£4,213) in relation to Other Professional Fees. Other minor variances totalling (£497).				
Note C: Additional Income in relation to: (£121,888) Charges - Cash, (£83,823) Charges - Credit Card, (£27,203) Charges - PCN, (£76,442) Charges - Season Tickets, (£2,986) Insurance Recovered and (£10,000) Other Contributions. Reduction of £9,314 in relation to Rental Income. Other minor variances totalling £615.				
ICT - Support Services				
Employee Costs	882,335	963,667	81,332	£131,383 Pension Fund adjustments (current service costs). (£50,051) Employee Costs underspend.
Transport Related Expenditure	1,000	239	(761)	
Supplies & Services	919,353	999,398	80,045	Overspends in relation to: £20,821 Computer Costs, £54,809 Other Professional Fees and £7,113 Telephone Costs. Other minor variances totalling (£2,698).
Internal Support Services	(1,930,666)	(2,086,284)	(155,618)	
Capital Financing Costs	127,978	127,980	2	Depreciation.
Income	0	(5,000)	(5,000)	Income from Local Government Authority (LGA), to be spent on Cyber training.
	0	0	0	
Poppyfields				
Premises	3,114	2,542	(572)	No Major Variances.
Supplies & Services	19,700	18,745	(955)	No Major Variances.
Internal Support Services	21,820	26,356	4,536	
	44,634	47,643	3,009	
Property Services				
Employee Costs	555,844	691,436	135,592	£94,442 Pension Fund adjustments (current service costs). £41,149 Employee Costs overspend.
Premises	0	11,555	11,555	Overspends in relation to: £10,555 Repairs and Maintenance and £1,000 Rent/Hire of Buildings.
Transport Related Expenditure	18,389	28,070	9,681	Overspends in relation to: £2,610 Travel/Transport and £7,071 Vehicle Diesel costs/Repair costs.
Supplies & Services	32,580	46,248	13,668	See Note A.
Internal Support Services	(644,568)	(821,491)	(176,923)	
Capital Financing Costs	47,755	47,760	5	No Major Variances.
Income	(10,000)	(3,579)	6,421	Reduction of Fee Income £7,878. Other minor variances totalling (£1,457).
	0	0	0	

Note A: Underspends in relation to: (£3,271) Equipment Purchases and (£6,451) Other Professional Fees. Overspends in relation to: £12,876 Materials Purchases, £6,711 Other Fees and Charges and £3,503 Postage Direct Costs. Other minor variances totalling £300.

Service	Updated Budget 2022/23 £	Outturn 2022/23 £	Outturn Variance £	Variance Explanation
Playgrounds				
Premises	24,200	40,521	16,321	£16,355 Repairs and Maintenance overspend. Other minor variances totalling £34.
Supplies & Services	53,000	93,493	40,493	Overspends in relation to: £15,491 Equipment Purchases, £10,031 Materials Purchases and £16,523 Playground Repairs. Other minor variances totalling (£1,552).
Internal Support Services	59,340	67,900	8,560	
	136,540	201,914	65,374	
Community Centres				
Premises	5,800	16,984	11,184	Overspends in relation to: £4,383 Increased Insurance Premiums and £6,855 Repairs and Maintenance. Other minor variances totalling (£54).
Internal Support Services	16,010	19,840	3,830	
	21,810	36,824	15,014	
Tourist Information Centres				
Employee Costs	64,339	86,649	22,310	£11,350 Pension Fund adjustments (current service costs). £10,960 Employee Costs overspend.
Premises	13,336	38,736	25,400	£17,572 Electricity cost overspend. Balance of £7,828 made up of other minor variances.
Transport Related Expenditure	85	0	(85)	No Major Variances.
Supplies & Services	17,820	21,250	3,430	£5,348 Purchases for Resale overspend. (£1,918) underspend made up of other minor variances.
Internal Support Services	51,550	56,556	5,006	
Capital Financing Costs	6,040	6,036	(4)	No Major Variances.
Income	(30,170)	(30,904)	(734)	No Major Variances.
	123,000	178,323	55,323	
Public Conveniences				
Premises	563,540	702,954	139,414	See Note A .
Supplies & Services	23,000	27,669	4,669	Overspends in relation to: £5,895 Sanitary & Nappy waste collection service and £3,590 Material Purchases. Underspend of (£7,000) in relation to Repairs and Maintenance. Other minor variances totalling £2,184.
Transfer Payments	16,774	21,635	4,861	Rocket House Service Charge.
Internal Support Services	190,120	231,136	41,016	
Capital Financing Costs	82,028	82,032	4	Depreciation
Income	0	(153)	(153)	No Major Variances.
	875,462	1,065,273	189,811	
Note A: Overspends in relation to: £53,029 Electricity, £14,076 Increased insurance premiums, £18,815 Rent/Hire of Buildings - Toilet unit at Weybourne, £34,236 Water Charges (includes draining down most public conveniences), £2,346 SERCO costs in relation to Contract Cleaning and £45,867 Repairs and Maintenance (unbudgeted vandalism, arson costs and programmed maintenance). Underspend in relation to (£28,416) NNDR/Business Rates. Other minor variances totalling (£539).				
Digital Transformation				
Employee Costs	164,485	176,013	11,528	£20,462 Pension Fund adjustments (current service costs). (£8,934) Underspend on Employee Costs.
Transport Related Expenditure	0	180	180	No Major Variances.
Supplies & Services	0	54	54	No Major Variances.
Internal Support Services	388,280	419,576	31,296	
	552,765	595,823	43,058	

Service	Updated Budget 2022/23 £	Outturn 2022/23 £	Outturn Variance £	Variance Explanation
Reprographics				
Employee Costs	42,349	53,977	11,628	£7,317 Pension Fund adjustments (current service costs). £4,311 Overspend on Employee Costs.
Transport Related Expenditure	250	0	(250)	No Major Variances.
Supplies & Services	40,290	33,750	(6,540)	Underspends in relation to: (£2,647) Equipment Operating Lease and (£2,366) Stationery. Other minor variances totalling (£1,527).
Internal Support Services Income	(75,389) (7,500)	(84,686) (3,041)	(9,297) 4,459	Reduction in income from external clients since COVID, some customers no longer exist and other customers are not ordering as much to keep costs down.
	0	0	0	
Customer Services - Corporate				
Employee Costs	866,577	948,409	81,832	£110,999 Pension Fund adjustments (current service costs). (£29,167) Employee costs underspend.
Transport Related Expenditure	500	3,959	3,459	Travelling allowance overspend.
Supplies & Services	62,367	51,736	(10,631)	See Note A .
Internal Support Services	(966,250)	(1,034,834)	(68,584)	
Capital Financing Costs	54,056	54,048	(8)	No Major Variances.
Income	(17,250)	(23,318)	(6,068)	Additional income of (£7,770) in relation to Service Charge. Reduction in income of £2,335 in relation to Charges Other Recoverable. Other minor variances totalling (£633).
	0	(0)	(0)	
Note A: Overspends in relation to: £5,055 Equipment Operating Lease, £8,354 Equipment Purchases and £2,733 Legal Fees. Underspends in relation to: (£6,764) Postage Direct Costs, (£4,645) Repairs and Maintenance and (£10,380) Stationery. Other minor variances totalling (£4,984).				
Ad Organisational Resources				
Employee Costs	75,642	99,745	24,103	£13,619 Pension Fund adjustments (current service costs). £10,483 Overspend in relation to Employee Costs.
Transport Related Expenditure	1,213	963	(250)	No Major Variances.
Supplies & Services	100	0	(100)	No Major Variances.
Internal Support Services Income	(76,955) 0	(100,708) 0	(23,753) 0	No Major Variances.
	0	(0)	(0)	
Total Organisational Resources	169,922	492,678	322,756	
Total Resources	4,393,405	4,574,958	181,553	
	4,393,405	4,574,958	181,553	GF Summary